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IN THE CLAIMS

Amendments To The Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently amended) An underfloor storage structure for a vehicle comprising:
a floor panel which includes a concave portion as a storage space, and which partially covers a port of the storage space;
a rotatable tray disposed in the storage space; and
at least one lid for selectively closing the remaining portion of the port of the storage space[.] --;--
wherein the vehicle comprises first row seats having two separate seats and second row seats located behind the first row seats,
wherein the storage space extends from a position under the first row seats to a position in front of the second row seats, and
wherein the underfloor storage structure comprises a first lid whose rear edge is made liftable for selectively closing the port of the storage space, and a second lid which is provided in the first lid, and whose front edge is made liftable.
2. (Canceled)
3. (Currently amended) An underfloor storage structure for a vehicle according to claim [2] 1, wherein the second lid is located between the separate first row seats.
4. (Original) An underfloor storage structure for a vehicle according to claim 1, wherein a locking mechanism is provided to the rotatable tray, which locks the rotation of the rotatable tray upon closing the lid.
5. (Original) An underfloor storage structure for a vehicle according to claim 4, wherein the locking mechanism is configured such that the locking of the rotatable tray is

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cancelled when a rotational load greater than a predetermined value due to luggage stored in the rotatable tray is applied to the rotatable tray.

6. (Currently amended) An underfloor storage structure for a vehicle according to claim 1, wherein ~~the lid comprises a metal frame and a resin plate~~ at least one of the first and second lids comprises a metal frame and a resin plate.

7. (Currently amended) An underfloor storage structure for a vehicle ~~according to claim 1~~ comprising,

a floor panel which includes a concave portion as a storage space, and which partially covers a port of the storage space, said storage space having a bottom;

a rotatable tray disposed in the storage space; and

at least one lid for selectively closing the remaining portion of the port of the storage space;

wherein, on the bottom of the storage space, there is provided a support base for rotatably supporting the rotatable tray, and

wherein the support base comprises a support element made of metal, a backing plate made of metal, and a resin tray body sandwiched between the support element and the backing plate.

8. (Original) An underfloor storage structure for a vehicle according to claim 1, wherein a separating wall is provided between the floor panel under the first row seats and the rotatable tray.